

### ***Caution: DRAFT FORM***

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site ([www.irs.gov](http://www.irs.gov)).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

## Information To Claim Earned Income Credit After Disallowance

OMB No. 1545-1619

Attachment  
Sequence No. **43A**

▶ **Attach to your tax return.**

▶ **See separate instructions.**

Your social security number

- Before you begin:**
- ✓ See your tax return instructions or **Pub. 596**, Earned Income Credit (EIC), for the year for which you are filing this form to make sure you can take the earned income credit (EIC) and to find out who is a qualifying child.
  - ✓ If you have a qualifying child, complete **Schedule EIC** before you fill in this form.
  - ✓ **Do not** file this form if, for a year after 2001, you are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the earlier year was because it was determined that a child listed on **Schedule EIC** was not your qualifying child.
  - ✓ **Do not** use this form for a year prior to 2002. Instead, use the November 2000 revision of **Form 8862**.

### Part I All Filers

- 1 Enter the year for which you are filing this form (for example, 2004) ▶
- 2 If the **only** reason your EIC was reduced or disallowed in the earlier year was because you incorrectly reported your earned income or investment income, check "Yes." Otherwise, check "No" ▶ ☐ Yes ☐ No
- Caution.** If you checked "Yes," **stop. Do not** fill in the rest of this form. But you must attach it to your tax return to take the EIC. If you checked "No," continue.
- 3 Could you (or your spouse if filing jointly) be claimed as a qualifying child of another person for the year shown on line 1? ▶ ☐ Yes ☐ No
- Caution.** If you checked "Yes," **stop.** You cannot take the EIC. If you checked "No," continue.

### Part II Filers Without a Qualifying Child

- 4 Enter the **number of days** during the year shown on line 1 that you lived in the United States ▶
- Caution.** If you entered less than **183** (**184** if the year on line 1 is 2004), **stop.** You cannot take the EIC. See the instructions.
- 5 If married filing a joint return, enter the **number of days** during the year shown on line 1 that your spouse lived in the United States ▶
- Caution.** If you entered less than **183** (**184** if the year on line 1 is 2004), **stop.** You cannot take the EIC. See the instructions.

### Part III Filers With a Qualifying Child or Children

- Note.** Child 1 and Child 2 are the same children you listed as Child 1 and Child 2 on **Schedule EIC** for the year shown on line 1 above.
- 6 Enter the **number of days** each child lived with you in the United States during the year shown on line 1 above:
- a Child 1 ▶  b Child 2 ▶
- Caution.** If you entered less than **183** for either child (**184** if the year on line 1 is 2004), you cannot take the EIC based on that child, unless the special rule for a child who was born or died during the year shown on line 1 applies. See the instructions.
- 7 If your child was born or died during the year shown on line 1, enter the month and day the child was born and/or died. Otherwise, skip this line.
- a Child 1 ▶ (1) Month and day of birth (MM/DD) ▶  (2) Month and day of death (MM/DD) ▶
- b Child 2 ▶ (1) Month and day of birth (MM/DD) ▶  (2) Month and day of death (MM/DD) ▶
- 8 Enter the address where you and the child lived together during the year shown on line 1. If you lived with the child at more than one address during the year, attach a list of the addresses where you lived:
- a Child 1 ▶ Number and street .....  
City or town, state, and ZIP code .....
- b Child 2 ▶ If same as shown for child 1, check this box ▶ ☐ . Otherwise, enter below:  
Number and street .....  
City or town, state, and ZIP code .....
- 9 Did any other person (except your spouse, if filing jointly, and your dependents under age 19) live with child 1 or child 2 for more than half the year shown on line 1? ▶ ☐ Yes ☐ No
- If "Yes," enter that person's name and relationship to the child below. If more than one other person lived with the child for more than half the year, attach a list of each person's name and relationship to the child:
- a Other person living with child 1: Name .....  
Relationship to child 1 .....
- b Other person living with child 2: If same as shown for child 1, check this box ▶ ☐ . Otherwise, enter below:  
Name .....  
Relationship to child 2 .....

**Caution.** The IRS may ask you to provide additional information to verify your eligibility to claim the EIC.